The Advisory Action states on page 2 in paragraph "2" as follows:

The Examiner notes that at [0034] Sadamitsu discloses tensile strength as a parameter that would be controlled by one having ordinary skill in the art as being dependent on the porosity or void volume of the porous film.

The clients respectfully disagree with this statement.

Tensile strength has no relationship to the cushion factor. Tensile strength is controlled by stretching conditions, e.g., stretching temperature, stretching ratio, etc. With regard to the same porosity values, for example, one makes a film with a large number of small voids, or with a small number of large voids.

To illustrate the Applicants' point, the attached figure shows the correlation for F2 values (which is a close parameter to tensile strength) and Cushion Factors regarding Examples 1-9 and Comparative Examples 1-6 of this application. The Applicants respectfully submit that there is no correlation between F2 values and Cushion Factors since the correlation coefficient is only about 0.12 and that is a very low value.

In Asakura, there are voids in the stretched sheet with β -crystal nucleating agents. However, no β -crystal nucleating agent exists as a nucleus in the voids. On the other hand, there are voids in the stretched sheet with such as PMPs, and the PMPs exist as nuclei of voids. Therefore, one skilled in the art would not have considered it obvious to adjust the porosity of the film of Sadamitsu, which does not affect the tensile strength, to arrive at the cushion factor of Asakura.

The Applicants therefore respectfully submit that one skilled in the art would not make the hypothetical combination of Asakura with Sadamitsu and the claimed subject matter is anything but obvious. Withdrawal of the rejection on this basis is respectfully requested.

The Advisory Action on page 3 in paragraph "3" revites the following:

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"The example used from Sadamitsu has porosities which are quite different from the example from the instant specification; However, Sadamitsu discloses that porosities overlapping those of the example from the instant specification were desirable. See [[0031]-[0032].

The Applicants respectfully disagree with this comment.

A film with a low specific gravity has a high porosity, which is a high cushion factor. This is described in the Applicants' specification in paragraph [0051]. The void ratio of the A layer of the Applicants' white film of the first configuration and the white film of the second configuration needs to be 30 to 80%. If the void ratio is less than 30%, the specific gravity is high and the whiteness and cushion factor become low to thereby bring about low sensitivity of the receiving sheet for thermal transfer recording. If the void ratio exceeds \$0%, crease resistance worsens or the film may become easy to break. This causes a problem in processibility. It is preferable that the white film has a high whiteness at low specific gravity and the cushion factor is high to make the receiving sheet for thermal transfer recording into high sensitivity.

The Example of Sadamitsu in the Declaration has a higher porosity value of 58% than the Example of this application at 50%, and the Declaration shows that the cushion factor of Sadamitsu is out of the Applicants' claimed range.

Sadamitsu does not disclose any benefit between the cushion factor and sensitivities for a receiving sheet, and Asakura does not disclose any benefit for the cushion factor regarding no nucleus voids. The Applicants therefore respectfully submit that one skilled in the art would not hypothetically combine Asakura with Sadamitsu. The Applicants therefore respectfully submit that the claimed subject matter is not obvious for this reason as well. Withdrawal of the rejection is respectfully requested.

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In light of the foregoing, the Applicants respectfully submit that the entire application is now in condition for allowance, which is respectfully requested.

Respectfully submitted,

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| | F2 value | Cushion Factor |
|-----------------------|----------|-----------------------|
| Example 1 | 27 | 23 |
| Example2 | 17 | 22 |
| Example3 | 62 | 16 |
| Example4 | 25 | 23 |
| Example5 | 58 | 17 |
| Example6 | 48 | 19 |
| Example7 | 28 | 22 |
| Example8 | 30 | 19 |
| Example9 | 93 | 20 |
| Comparative Example 1 | 92 | 13 |
| Comparative Example 2 | 87 | 7 |
| Comparative Example3 | 15 | 32 |
| Comparative Example4 | 7 | 14 |
| Comparative Example 5 | .88 | 27 |
| Comparative Example 6 | 8 | 18 |

